

Form

1040

Department of the Treasury—Internal Revenue Service  
U.S. Individual Income Tax Return

1985

For the year January 1-December 31, 1985, or other tax year beginning

, 1985, ending

, 19

OMB No. 1545-0074

Use  
IRS  
label.  
Other-  
wise,  
please  
print  
or type.

Your first name and initial (if joint return, also give spouse's name and initial)

Last name

Your social security number

Present home address (number and street, including apartment number, or rural route)

Spouse's social security number

City, town or post office, state, and ZIP code

Your occupation

Spouse's occupation

Presidential  
Election Campaign

Do you want \$1 to go to this fund?

If joint return, does your spouse want \$1 to go to this fund? . . . . .

Yes

No

Yes

No

Note: Checking "Yes" will  
not change your tax or  
reduce your refund.

For Privacy Act and Paperwork Reduction Act Notice, see Instructions.

## Filing Status

Check only  
one box.

1

Single

2

Married filing joint return (even if only one had income)

3

Married filing separate return. Enter spouse's social security no. above and full name here. . . . .

4

Head of household (with qualifying person). (See page 5 of Instructions.) If the qualifying person is your unmarried child  
but not your dependent, write child's name here. . . . .

5

Qualifying widow(er) with dependent child (year spouse died ▶ 19 . . . . .). (See page 6 of Instructions.)

## Exemptions

Always check  
the box labeled  
Yourself.  
Check other  
boxes if they  
apply.

6a

Yourself

65 or over

Blind

Enter number of  
boxes checked  
on 6a and b ▶

b

Spouse

65 or over

Blind

c

First names of your dependent children who lived with you . . . . .

Enter number  
of children  
listed on 6c ▶

d

First names of your dependent children who did not live with you (see page 6). . . . .

(If pre-1985 agreement, check here ▶ ☐ .)Enter number  
of children  
listed on 6d ▶

e

Other dependents:

(1) Name

(2) Relationship

(3) Number of  
months lived  
in your home(4) Did dependent  
have income of  
\$1,040 or more?(5) Did you provide  
more than one-half of  
dependent's support?Enter number  
of other  
dependents ▶Add numbers  
entered in  
boxes above ▶

f

Total number of exemptions claimed (also complete line 36). . . . .

## Income

Please attach  
Copy B of your  
Forms W-2, W-2G,  
and W-2P here.If you do not have  
a W-2, see  
page 4 of  
Instructions.Please  
attach check  
or money  
order here.

7

Wages, salaries, tips, etc. (Attach Form(s) W-2.) . . . . .

7

8

Interest income (also attach Schedule B if over \$400) . . . . .

8

9a

Dividends (also attach Schedule B if over \$400) . . . . .

, 9b Exclusion . . . . .

9a

c

Subtract line 9b from line 9a and enter the result . . . . .

9c

10

Taxable refunds of state and local income taxes, if any, from the worksheet on page 9 of Instructions.

10

11

Alimony received . . . . .

11

12

Business income or (loss) (attach Schedule C) . . . . .

12

13

Capital gain or (loss) (attach Schedule D) . . . . .

13

14

40% of capital gain distributions not reported on line 13 (see page 9 of Instructions) . . . . .

14

15

Other gains or (losses) (attach Form 4797) . . . . .

15

16

Fully taxable pensions, IRA distributions, and annuities not reported on line 17 (see page 9). . . . .

16

17a

Other pensions and annuities, including rollovers. Total received

17a

17a

b

Taxable amount, if any, from the worksheet on page 10 of Instructions . . . . .

17b

18

Rents, royalties, partnerships, estates, trusts, etc. (attach Schedule E) . . . . .

18

19

Farm income or (loss) (attach Schedule F) . . . . .

19

20a

Unemployment compensation (insurance). Total received . . . . .

20a

20a

b

Taxable amount, if any, from the worksheet on page 10 of Instructions . . . . .

20b

21a

Social security benefits (see page 10). Total received . . . . .

21a

21a

b

Taxable amount, if any, from worksheet on page 11. {

Tax-exempt  
interest

21b

Check only one box.

## Exemptions

Always check the box labeled Yourself. Check other boxes if they apply.

|    |                          |                                                                                                                                                                                   |                          |                                         |                                                   |                                                                |                                                                  |
|----|--------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------|-----------------------------------------|---------------------------------------------------|----------------------------------------------------------------|------------------------------------------------------------------|
| 4  | <input type="checkbox"/> | Head of household (with qualifying person). (See page 5 of Instructions.) If the qualifying person is your unmarried child but not your dependent, write child's name here. _____ |                          |                                         |                                                   |                                                                |                                                                  |
| 5  | <input type="checkbox"/> | Qualifying widow(er) with dependent child (year spouse died ▶ 19 ____). (See page 6 of Instructions.)                                                                             |                          |                                         |                                                   |                                                                |                                                                  |
| 6a | <input type="checkbox"/> | Yourself                                                                                                                                                                          | <input type="checkbox"/> | 65 or over                              | <input type="checkbox"/>                          | Blind                                                          | Enter number of boxes checked on 6a and b ▶ <input type="text"/> |
| b  | <input type="checkbox"/> | Spouse                                                                                                                                                                            | <input type="checkbox"/> | 65 or over                              | <input type="checkbox"/>                          | Blind                                                          |                                                                  |
|    |                          | c First names of your dependent children who lived with you _____                                                                                                                 |                          |                                         |                                                   |                                                                | Enter number of children listed on 6c ▶ <input type="text"/>     |
|    |                          | d First names of your dependent children who did not live with you (see page 6). _____<br>(If pre-1985 agreement, check here ▶ <input type="checkbox"/> .)                        |                          |                                         |                                                   |                                                                | Enter number of children listed on 6d ▶ <input type="text"/>     |
|    |                          | e Other dependents:                                                                                                                                                               | (2) Relationship         | (3) Number of months lived in your home | (4) Did dependent have income of \$1,040 or more? | (5) Did you provide more than one-half of dependent's support? | Enter number of other dependents ▶ <input type="text"/>          |
|    |                          | (1) Name                                                                                                                                                                          |                          |                                         |                                                   |                                                                | Add numbers entered in boxes above ▶ <input type="text"/>        |
|    |                          | f Total number of exemptions claimed (also complete line 36). . . . .                                                                                                             |                          |                                         |                                                   |                                                                | <input type="text"/>                                             |

## Income

Please attach Copy B of your Forms W-2, W-2G, and W-2P here.

If you do not have a W-2, see page 4 of Instructions.

Please attach check or money order here.

|                                                                                              |                                                                                                                                                                                                                                                                                |  |  |     |                      |
|----------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--|--|-----|----------------------|
| 7                                                                                            | Wages, salaries, tips, etc. (Attach Form(s) W-2.) . . . . .                                                                                                                                                                                                                    |  |  | 7   | <input type="text"/> |
| 8                                                                                            | Interest income (also attach Schedule B if over \$400) . . . . .                                                                                                                                                                                                               |  |  | 8   | <input type="text"/> |
| 9a                                                                                           | Dividends (also attach Schedule B if over \$400) _____, 9b Exclusion _____                                                                                                                                                                                                     |  |  | 9a  | <input type="text"/> |
| c Subtract line 9b from line 9a and enter the result . . . . .                               |                                                                                                                                                                                                                                                                                |  |  | 9c  | <input type="text"/> |
| 10                                                                                           | Taxable refunds of state and local income taxes, if any, from the worksheet on page 9 of Instructions.                                                                                                                                                                         |  |  | 10  | <input type="text"/> |
| 11                                                                                           | Alimony received . . . . .                                                                                                                                                                                                                                                     |  |  | 11  | <input type="text"/> |
| 12                                                                                           | Business income or (loss) (attach Schedule C) . . . . .                                                                                                                                                                                                                        |  |  | 12  | <input type="text"/> |
| 13                                                                                           | Capital gain or (loss) (attach Schedule D) . . . . .                                                                                                                                                                                                                           |  |  | 13  | <input type="text"/> |
| 14                                                                                           | 40% of capital gain distributions not reported on line 13 (see page 9 of Instructions) . . . . .                                                                                                                                                                               |  |  | 14  | <input type="text"/> |
| 15                                                                                           | Other gains or (losses) (attach Form 4797) . . . . .                                                                                                                                                                                                                           |  |  | 15  | <input type="text"/> |
| 16                                                                                           | Fully taxable pensions, IRA distributions, and annuities not reported on line 17 (see page 9).                                                                                                                                                                                 |  |  | 16  | <input type="text"/> |
| 17a                                                                                          | Other pensions and annuities, including rollovers. Total received 17a _____                                                                                                                                                                                                    |  |  | 17a | <input type="text"/> |
| b Taxable amount, if any, from the worksheet on page 10 of Instructions . . . . .            |                                                                                                                                                                                                                                                                                |  |  | 17b | <input type="text"/> |
| 18                                                                                           | Rents, royalties, partnerships, estates, trusts, etc. (attach Schedule E) . . . . .                                                                                                                                                                                            |  |  | 18  | <input type="text"/> |
| 19                                                                                           | Farm income or (loss) (attach Schedule F) . . . . .                                                                                                                                                                                                                            |  |  | 19  | <input type="text"/> |
| 20a                                                                                          | Unemployment compensation (insurance). Total received 20a _____                                                                                                                                                                                                                |  |  | 20a | <input type="text"/> |
| b Taxable amount, if any, from the worksheet on page 10 of Instructions . . . . .            |                                                                                                                                                                                                                                                                                |  |  | 20b | <input type="text"/> |
| 21a                                                                                          | Social security benefits (see page 10). Total received. 21a _____                                                                                                                                                                                                              |  |  | 21a | <input type="text"/> |
| b Taxable amount, if any, from worksheet on page 11. { Tax-exempt interest _____ } . . . . . |                                                                                                                                                                                                                                                                                |  |  | 21b | <input type="text"/> |
| 22                                                                                           | Other income (list type and amount—see page 11 of Instructions) _____                                                                                                                                                                                                          |  |  | 22  | <input type="text"/> |
| 23                                                                                           | Add lines 7 through 22. This is your total income . . . . . ▶                                                                                                                                                                                                                  |  |  | 23  | <input type="text"/> |
| 24                                                                                           | Moving expense (attach Form 3903 or 3903F) . . . . .                                                                                                                                                                                                                           |  |  | 24  | <input type="text"/> |
| 25                                                                                           | Employee business expenses (attach Form 2106). . . . .                                                                                                                                                                                                                         |  |  | 25  | <input type="text"/> |
| 26                                                                                           | IRA deduction, from the worksheet on page 12 . . . . .                                                                                                                                                                                                                         |  |  | 26  | <input type="text"/> |
| 27                                                                                           | Keogh retirement plan deduction . . . . .                                                                                                                                                                                                                                      |  |  | 27  | <input type="text"/> |
| 28                                                                                           | Penalty on early withdrawal of savings . . . . .                                                                                                                                                                                                                               |  |  | 28  | <input type="text"/> |
| 29                                                                                           | Alimony paid (recipient's last name _____ and social security no. _____) . . . . .                                                                                                                                                                                             |  |  | 29  | <input type="text"/> |
| 30                                                                                           | Deduction for a married couple when both work (attach Schedule W) . . . . .                                                                                                                                                                                                    |  |  | 30  | <input type="text"/> |
| 31                                                                                           | Add lines 24 through 30. These are your total adjustments . . . . . ▶                                                                                                                                                                                                          |  |  | 31  | <input type="text"/> |
| 32                                                                                           | Subtract line 31 from line 23. This is your adjusted gross income. If this line is less than \$11,000 and a child lived with you, see "Earned Income Credit" (line 59) on page 16 of Instructions. If you want IRS to figure your tax, see page 13 of Instructions . . . . . ▶ |  |  | 32  | <input type="text"/> |

## Adjustments to Income

(See Instructions on page 11.)

## Adjusted Gross Income

**SCHEDULE C  
(Form 1040)**

Department of the Treasury  
Internal Revenue Service

**Profit or (Loss) From Business or Profession  
(Sole Proprietorship)**

**Partnerships, Joint Ventures, etc., Must File Form 1065.**  
▶ **Attach to Form 1040 or Form 1041.** ▶ **See Instructions for Schedule C (Form 1040).**

OMB No. 1545-0074

**1985**  
**09**

Name of proprietor

Social security number

**A** Principal business or profession, including product or service (see Instructions)

**B** Principal business code from page 2

**C** Business name and address ▶

**D** Employer ID number

**E** Method(s) used to value closing inventory:

(1) ☐ Cost      (2) ☐ Lower of cost or market      (3) ☐ Other (attach explanation)

**F** Accounting method: (1) ☐ Cash      (2) ☐ Accrual      (3) ☐ Other (specify) ▶

**G** Was there any change in determining quantities, costs, or valuations between opening and closing inventory?

If "Yes," attach explanation.

**H** Did you deduct expenses for an office in your home?

**Part I Income**

|                                                                                     |           |  |
|-------------------------------------------------------------------------------------|-----------|--|
| <b>1 a</b> Gross receipts or sales                                                  | <b>1a</b> |  |
| <b>b</b> Less: Returns and allowances                                               | <b>1b</b> |  |
| <b>c</b> Subtract line 1b from line 1a and enter the balance here                   | <b>1c</b> |  |
| <b>2</b> Cost of goods sold and/or operations (from Part III, line 8)               | <b>2</b>  |  |
| <b>3</b> Subtract line 2 from line 1c and enter the <b>gross profit</b> here.       | <b>3</b>  |  |
| <b>4 a</b> Windfall Profit Tax Credit or Refund received in 1985 (see Instructions) | <b>4a</b> |  |
| <b>b</b> Other income                                                               | <b>4b</b> |  |
| <b>5</b> Add lines 3, 4a, and 4b. This is the <b>gross income</b>                   | <b>5</b>  |  |

**Part II Deductions**

|                                                                                                  |  |                                                                         |           |
|--------------------------------------------------------------------------------------------------|--|-------------------------------------------------------------------------|-----------|
| <b>6</b> Advertising                                                                             |  | <b>22</b> Pension and profit-sharing plans                              |           |
| <b>7</b> Bad debts from sales or services (Cash method taxpayers, see Instructions)              |  | <b>23</b> Rent on business property                                     |           |
| <b>8</b> Bank service charges                                                                    |  | <b>24</b> Repairs                                                       |           |
| <b>9</b> Car and truck expenses                                                                  |  | <b>25</b> Supplies (not included in Part III below)                     |           |
| <b>10</b> Commissions                                                                            |  | <b>26</b> Taxes (Do not include Windfall Profit Tax here. See line 30.) |           |
| <b>11</b> Depletion                                                                              |  | <b>27</b> Travel and entertainment                                      |           |
| <b>12</b> Depreciation and section 179 deduction from Form 4562 (not included in Part III below) |  | <b>28</b> Utilities and telephone                                       |           |
| <b>13</b> Dues and publications                                                                  |  | <b>29 a</b> Wages                                                       |           |
| <b>14</b> Employee benefit programs                                                              |  | <b>b</b> Jobs credit                                                    |           |
| <b>15</b> Freight (not included in Part III below)                                               |  | <b>c</b> Subtract line 29b from 29a                                     |           |
| <b>16</b> Insurance                                                                              |  | <b>30</b> Windfall Profit Tax withheld in 1985                          |           |
| <b>17</b> Laundry and cleaning                                                                   |  | <b>31</b> Other expenses (specify):                                     |           |
| <b>18</b> Legal and professional services                                                        |  | <b>a</b> .....                                                          |           |
| <b>19</b> Mortgage interest paid to financial institutions (see Instructions)                    |  | <b>b</b> .....                                                          |           |
| <b>20</b> Office expense                                                                         |  | <b>c</b> .....                                                          |           |
| <b>21</b> Other interest                                                                         |  | <b>d</b> .....                                                          |           |
| <b>32</b> Add amounts in columns for lines 6 through 31g. These are the <b>total deductions</b>  |  | <b>e</b> .....                                                          |           |
|                                                                                                  |  | <b>f</b> .....                                                          |           |
|                                                                                                  |  | <b>g</b> .....                                                          |           |
|                                                                                                  |  |                                                                         | <b>32</b> |

If "Yes," attach explanation.

**H** Did you deduct expenses for an office in your home?

## Part I Income

|                                                                                     |           |  |
|-------------------------------------------------------------------------------------|-----------|--|
| <b>1 a</b> Gross receipts or sales                                                  | <b>1a</b> |  |
| <b>b</b> Less: Returns and allowances                                               | <b>1b</b> |  |
| <b>c</b> Subtract line 1b from line 1a and enter the balance here                   | <b>1c</b> |  |
| <b>2</b> Cost of goods sold and/or operations (from Part III, line 8)               | <b>2</b>  |  |
| <b>3</b> Subtract line 2 from line 1c and enter the <b>gross profit</b> here.       | <b>3</b>  |  |
| <b>4 a</b> Windfall Profit Tax Credit or Refund received in 1985 (see Instructions) | <b>4a</b> |  |
| <b>b</b> Other income                                                               | <b>4b</b> |  |
| <b>5</b> Add lines 3, 4a, and 4b. This is the <b>gross income</b>                   | <b>5</b>  |  |

## Part II Deductions

|                                                                                                                                                                                                                                            |  |  |                                                                         |  |  |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--|--|-------------------------------------------------------------------------|--|--|
| <b>6</b> Advertising                                                                                                                                                                                                                       |  |  | <b>22</b> Pension and profit-sharing plans                              |  |  |
| <b>7</b> Bad debts from sales or services (Cash method taxpayers, see Instructions)                                                                                                                                                        |  |  | <b>23</b> Rent on business property                                     |  |  |
| <b>8</b> Bank service charges                                                                                                                                                                                                              |  |  | <b>24</b> Repairs                                                       |  |  |
| <b>9</b> Car and truck expenses                                                                                                                                                                                                            |  |  | <b>25</b> Supplies (not included in Part III below)                     |  |  |
| <b>10</b> Commissions                                                                                                                                                                                                                      |  |  | <b>26</b> Taxes (Do not include Windfall Profit Tax here. See line 30.) |  |  |
| <b>11</b> Depletion                                                                                                                                                                                                                        |  |  | <b>27</b> Travel and entertainment                                      |  |  |
| <b>12</b> Depreciation and section 179 deduction from Form 4562 (not included in Part III below)                                                                                                                                           |  |  | <b>28</b> Utilities and telephone                                       |  |  |
| <b>13</b> Dues and publications                                                                                                                                                                                                            |  |  | <b>29 a</b> Wages                                                       |  |  |
| <b>14</b> Employee benefit programs                                                                                                                                                                                                        |  |  | <b>b</b> Jobs credit                                                    |  |  |
| <b>15</b> Freight (not included in Part III below)                                                                                                                                                                                         |  |  | <b>c</b> Subtract line 29b from 29a                                     |  |  |
| <b>16</b> Insurance                                                                                                                                                                                                                        |  |  | <b>30</b> Windfall Profit Tax withheld in 1985                          |  |  |
| <b>17</b> Laundry and cleaning                                                                                                                                                                                                             |  |  | <b>31</b> Other expenses (specify):                                     |  |  |
| <b>18</b> Legal and professional services                                                                                                                                                                                                  |  |  | <b>a</b> .....                                                          |  |  |
| <b>19</b> Mortgage interest paid to financial institutions (see Instructions)                                                                                                                                                              |  |  | <b>b</b> .....                                                          |  |  |
| <b>20</b> Office expense                                                                                                                                                                                                                   |  |  | <b>c</b> .....                                                          |  |  |
| <b>21</b> Other interest                                                                                                                                                                                                                   |  |  | <b>d</b> .....                                                          |  |  |
| <b>32</b> Add amounts in columns for lines 6 through 31g. These are the <b>total deductions</b>                                                                                                                                            |  |  | <b>e</b> .....                                                          |  |  |
|                                                                                                                                                                                                                                            |  |  | <b>f</b> .....                                                          |  |  |
|                                                                                                                                                                                                                                            |  |  | <b>g</b> .....                                                          |  |  |
| <b>33</b> <b>Net profit or (loss).</b> Subtract line 32 from line 5 and enter the result. If a profit, enter on Form 1040, line 12, and on Schedule SE, Part I, line 2 (or Form 1041, line 5). If a loss, you <b>MUST</b> go on to line 34 |  |  | <b>32</b>                                                               |  |  |
|                                                                                                                                                                                                                                            |  |  | <b>33</b>                                                               |  |  |

**34** If you have a loss, you **MUST** answer this question: "Do you have amounts for which you are not at risk in this business (see Instructions)?" ☐ Yes ☐ No  
If "Yes," you **MUST** attach **Form 6198**. If "No," enter the loss on Form 1040, line 12, and on Schedule SE, Part I, line 2 (or Form 1041, line 5).

## Part III Cost of Goods Sold and/or Operations (See Schedule C Instructions for Part III)

|                                                                                                                             |          |  |
|-----------------------------------------------------------------------------------------------------------------------------|----------|--|
| <b>1</b> Inventory at beginning of year (if different from last year's closing inventory, attach explanation)               | <b>1</b> |  |
| <b>2</b> Purchases less cost of items withdrawn for personal use                                                            | <b>2</b> |  |
| <b>3</b> Cost of labor (do not include salary paid to yourself)                                                             | <b>3</b> |  |
| <b>4</b> Materials and supplies                                                                                             | <b>4</b> |  |
| <b>5</b> Other costs                                                                                                        | <b>5</b> |  |
| <b>6</b> Add lines 1 through 5                                                                                              | <b>6</b> |  |
| <b>7</b> Less: Inventory at end of year                                                                                     | <b>7</b> |  |
| <b>8</b> <b>Cost of goods sold and/or operations.</b> Subtract line 7 from line 6. Enter here and in Part I, line 2, above. | <b>8</b> |  |

For Paperwork Reduction Act Notice, see Form 1040 Instructions.

Schedule C (Form 1040) 1985

**Tax  
Compu-  
tation**(See  
Instructions  
on page 13.)

- 33** Amount from line 32 (adjusted gross income) . . . . .
- 34a** If you itemize, attach Schedule A (Form 1040) and enter the amount from Schedule A, line 26 . . . . .  
**Caution:** If you have unearned income and can be claimed as a dependent on your parents' return, check here ☐ and see page 13 of Instructions. Also see page 13 if you are married filing a separate return and your spouse itemizes deductions, or you are a dual-status alien.
- b** If you do not itemize but you made charitable contributions, enter your cash contributions here. (If you gave \$3,000 or more to any one organization, see page 14.) . . . . .
- c** Enter your noncash contributions (*you must attach Form 8283 if over \$500*) . . . . .
- d** Add lines 34b and 34c. Enter the total . . . . .
- e** Divide the amount on line 34d by 2. Enter the result here . . . . .
- 35** Subtract line 34a or line 34e, whichever applies, from line 33 . . . . .
- 36** Multiply \$1,040 by the total number of exemptions claimed on line 6f (see page 14) . . . . .
- 37 Taxable income.** Subtract line 36 from line 35. Enter the result (but not less than zero) . . . . .
- 38** Enter tax here. Check if from ☐ Tax Table, ☐ Tax Rate Schedule X, Y, or Z, or ☐ Schedule G . . . . .
- 39** Additional taxes. (See page 14 of Instructions.) Enter here and check if from ☐ Form 4970, ☐ Form 4972, or ☐ Form 5544. . . . .
- 40** Add lines 38 and 39. Enter the total . . . . .

**Credits**(See  
Instructions  
on page 14.)

- 41** Credit for child and dependent care expenses (*attach Form 2441*) . . . . .
- 42** Credit for the elderly and the permanently and totally disabled (*attach Schedule R*) . . . . .
- 43** Residential energy credit (*attach Form 5695*) . . . . .
- 44** Partial credit for political contributions for which you have receipts . . . . .
- 45** Add lines 41 through 44. These are your total personal credits . . . . .
- 46** Subtract line 45 from line 40. Enter the result (but not less than zero) . . . . .
- 47** Foreign tax credit (*attach Form 1116*) . . . . .
- 48** General business credit. Check if from ☐ Form 3800, ☐ Form 3468, ☐ Form 5884, ☐ Form 6478. . . . .
- 49** Add lines 47 and 48. These are your total business and other credits . . . . .
- 50** Subtract line 49 from line 46. Enter the result (but not less than zero) . . . . .

**Other  
Taxes**(Including  
Advance EIC  
Payments)

- 51** Self-employment tax (*attach Schedule SE*) . . . . .
- 52** Alternative minimum tax (*attach Form 6251*) . . . . .
- 53** Tax from recapture of investment credit (*attach Form 4255*) . . . . .
- 54** Social security tax on tip income not reported to employer (*attach Form 4137*) . . . . .
- 55** Tax on an IRA (*attach Form 5329*) . . . . .
- 56** Add lines 50 through 55. This is your **total tax** . . . . .

**Payments**Attach Forms  
W-2, W-2G,  
and W-2P  
to front.

- 57** Federal income tax withheld . . . . .
- 58** 1985 estimated tax payments and amount applied from 1984 return . . . . .
- 59** Earned income credit (see page 16) . . . . .
- 60** Amount paid with Form 4868 . . . . .
- 61** Excess social security tax and RRTA tax withheld (two or more employers) . . . . .
- 62** Credit for Federal tax on gasoline and special fuels (*attach Form 4136*) . . . . .
- 63** Regulated Investment Company credit (*attach Form 2439*) . . . . .
- 64** Add lines 57 through 63. These are your **total payments** . . . . .

**65** If line 64 is larger than line 56, enter amount **OVERPAID** . . . . .

|                                                            |                                                                                                                                                                                                                                                                                                                    |                                                                                                                                                                                                                                                                                                        |      |                                                 |                                                        |  |  |
|------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------------------------------------------|--------------------------------------------------------|--|--|
|                                                            | 37                                                                                                                                                                                                                                                                                                                 | Taxable income. Subtract line 36 from line 35. Enter the result (but not less than zero)                                                                                                                                                                                                               |      |                                                 | 37                                                     |  |  |
|                                                            | 38                                                                                                                                                                                                                                                                                                                 | Enter tax here. Check if from <input type="checkbox"/> Tax Table, <input type="checkbox"/> Tax Rate Schedule X, Y, or Z, or <input type="checkbox"/> Schedule G                                                                                                                                        |      |                                                 | 38                                                     |  |  |
|                                                            | 39                                                                                                                                                                                                                                                                                                                 | Additional taxes. (See page 14 of Instructions.) Enter here and check if from <input type="checkbox"/> Form 4970, <input type="checkbox"/> Form 4972, or <input type="checkbox"/> Form 5544.                                                                                                           |      |                                                 | 39                                                     |  |  |
|                                                            | 40                                                                                                                                                                                                                                                                                                                 | Add lines 38 and 39. Enter the total                                                                                                                                                                                                                                                                   |      |                                                 | 40                                                     |  |  |
| Credits<br><br>(See Instructions on page 14.)              | 41                                                                                                                                                                                                                                                                                                                 | Credit for child and dependent care expenses (attach Form 2441)                                                                                                                                                                                                                                        |      |                                                 | 41                                                     |  |  |
|                                                            | 42                                                                                                                                                                                                                                                                                                                 | Credit for the elderly and the permanently and totally disabled (attach Schedule R)                                                                                                                                                                                                                    |      |                                                 | 42                                                     |  |  |
|                                                            | 43                                                                                                                                                                                                                                                                                                                 | Residential energy credit (attach Form 5695)                                                                                                                                                                                                                                                           |      |                                                 | 43                                                     |  |  |
|                                                            | 44                                                                                                                                                                                                                                                                                                                 | Partial credit for political contributions for which you have receipts                                                                                                                                                                                                                                 |      |                                                 | 44                                                     |  |  |
|                                                            | 45                                                                                                                                                                                                                                                                                                                 | Add lines 41 through 44. These are your total personal credits                                                                                                                                                                                                                                         |      |                                                 | 45                                                     |  |  |
|                                                            | 46                                                                                                                                                                                                                                                                                                                 | Subtract line 45 from line 40. Enter the result (but not less than zero)                                                                                                                                                                                                                               |      |                                                 | 46                                                     |  |  |
|                                                            | 47                                                                                                                                                                                                                                                                                                                 | Foreign tax credit (attach Form 1116)                                                                                                                                                                                                                                                                  |      |                                                 | 47                                                     |  |  |
|                                                            | 48                                                                                                                                                                                                                                                                                                                 | General business credit. Check if from <input type="checkbox"/> Form 3800, <input type="checkbox"/> Form 3468, <input type="checkbox"/> Form 5884, <input type="checkbox"/> Form 6478                                                                                                                  |      |                                                 | 48                                                     |  |  |
|                                                            | 49                                                                                                                                                                                                                                                                                                                 | Add lines 47 and 48. These are your total business and other credits                                                                                                                                                                                                                                   |      |                                                 | 49                                                     |  |  |
|                                                            | 50                                                                                                                                                                                                                                                                                                                 | Subtract line 49 from line 46. Enter the result (but not less than zero)                                                                                                                                                                                                                               |      |                                                 | 50                                                     |  |  |
| Other Taxes<br><br>(Including Advance EIC Payments)        | 51                                                                                                                                                                                                                                                                                                                 | Self-employment tax (attach Schedule SE)                                                                                                                                                                                                                                                               |      |                                                 | 51                                                     |  |  |
|                                                            | 52                                                                                                                                                                                                                                                                                                                 | Alternative minimum tax (attach Form 6251)                                                                                                                                                                                                                                                             |      |                                                 | 52                                                     |  |  |
|                                                            | 53                                                                                                                                                                                                                                                                                                                 | Tax from recapture of investment credit (attach Form 4255)                                                                                                                                                                                                                                             |      |                                                 | 53                                                     |  |  |
|                                                            | 54                                                                                                                                                                                                                                                                                                                 | Social security tax on tip income not reported to employer (attach Form 4137)                                                                                                                                                                                                                          |      |                                                 | 54                                                     |  |  |
|                                                            | 55                                                                                                                                                                                                                                                                                                                 | Tax on an IRA (attach Form 5329)                                                                                                                                                                                                                                                                       |      |                                                 | 55                                                     |  |  |
|                                                            | 56                                                                                                                                                                                                                                                                                                                 | Add lines 50 through 55. This is your total tax                                                                                                                                                                                                                                                        |      |                                                 | 56                                                     |  |  |
| Payments<br><br>Attach Forms W-2, W-2G, and W-2P to front. | 57                                                                                                                                                                                                                                                                                                                 | Federal income tax withheld                                                                                                                                                                                                                                                                            |      |                                                 | 57                                                     |  |  |
|                                                            | 58                                                                                                                                                                                                                                                                                                                 | 1985 estimated tax payments and amount applied from 1984 return                                                                                                                                                                                                                                        |      |                                                 | 58                                                     |  |  |
|                                                            | 59                                                                                                                                                                                                                                                                                                                 | Earned income credit (see page 16)                                                                                                                                                                                                                                                                     |      |                                                 | 59                                                     |  |  |
|                                                            | 60                                                                                                                                                                                                                                                                                                                 | Amount paid with Form 4868                                                                                                                                                                                                                                                                             |      |                                                 | 60                                                     |  |  |
|                                                            | 61                                                                                                                                                                                                                                                                                                                 | Excess social security tax and RRTA tax withheld (two or more employers)                                                                                                                                                                                                                               |      |                                                 | 61                                                     |  |  |
|                                                            | 62                                                                                                                                                                                                                                                                                                                 | Credit for Federal tax on gasoline and special fuels (attach Form 4136)                                                                                                                                                                                                                                |      |                                                 | 62                                                     |  |  |
|                                                            | 63                                                                                                                                                                                                                                                                                                                 | Regulated Investment Company credit (attach Form 2439)                                                                                                                                                                                                                                                 |      |                                                 | 63                                                     |  |  |
|                                                            | 64                                                                                                                                                                                                                                                                                                                 | Add lines 57 through 63. These are your total payments                                                                                                                                                                                                                                                 |      |                                                 | 64                                                     |  |  |
| Refund or Amount You Owe                                   | 65                                                                                                                                                                                                                                                                                                                 | If line 64 is larger than line 56, enter amount OVERPAID                                                                                                                                                                                                                                               |      |                                                 | 65                                                     |  |  |
|                                                            | 66                                                                                                                                                                                                                                                                                                                 | Amount of line 65 to be REFUNDED TO YOU                                                                                                                                                                                                                                                                |      |                                                 | 66                                                     |  |  |
|                                                            | 67                                                                                                                                                                                                                                                                                                                 | Amount of line 65 to be applied to your 1986 estimated tax                                                                                                                                                                                                                                             |      |                                                 | 67                                                     |  |  |
|                                                            | 68                                                                                                                                                                                                                                                                                                                 | If line 56 is larger than line 64, enter AMOUNT YOU OWE. Attach check or money order for full amount payable to "Internal Revenue Service." Write your social security number and "1985 Form 1040" on it.<br>Check <input type="checkbox"/> if Form 2210 (2210F) is attached. See page 17. Penalty: \$ |      |                                                 | 68                                                     |  |  |
| Please Sign Here                                           | Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge. |                                                                                                                                                                                                                                                                                                        |      |                                                 |                                                        |  |  |
|                                                            | Your signature                                                                                                                                                                                                                                                                                                     |                                                                                                                                                                                                                                                                                                        |      | Date                                            | Spouse's signature (if filing jointly, BOTH must sign) |  |  |
| Paid Preparer's Use Only                                   | Preparer's signature                                                                                                                                                                                                                                                                                               |                                                                                                                                                                                                                                                                                                        | Date | Check if self-employed <input type="checkbox"/> | Preparer's social security no.                         |  |  |
|                                                            | Firm's name (or yours, if self-employed) and address                                                                                                                                                                                                                                                               |                                                                                                                                                                                                                                                                                                        |      | E.I. No.                                        |                                                        |  |  |
|                                                            |                                                                                                                                                                                                                                                                                                                    |                                                                                                                                                                                                                                                                                                        |      | ZIP code                                        |                                                        |  |  |

Part III Farm Income—Accrual Method

Do not include sales of livestock held for draft, breeding, sport, or dairy purposes; report these sales on Form 4797 and do not include them on line 47 below.

|    |                                                                                                        |     |  |  |
|----|--------------------------------------------------------------------------------------------------------|-----|--|--|
| 41 | Sales of livestock, produce, grains, and other products during year . . . . .                          | 41  |  |  |
| 42 | Agricultural program payments:                                                                         |     |  |  |
|    | a Cash. . . . .                                                                                        | 42a |  |  |
|    | b Materials and services . . . . .                                                                     | 42b |  |  |
| 43 | Commodity credit loans under election (or forfeited) . . . . .                                         | 43  |  |  |
| 44 | Machine work. . . . .                                                                                  | 44  |  |  |
| 45 | Other income, including Federal and state gasoline tax credit or refund (see instructions) . . . . .   | 45  |  |  |
| 46 | Total. Add amounts on lines 41 through 45 . . . . .                                                    | 46  |  |  |
| 47 | Inventory of livestock, produce, grains, and other products at beginning of year . . . . .             | 47  |  |  |
| 48 | Cost of livestock, produce, grains, and other products purchased during year . . . . .                 | 48  |  |  |
| 49 | Add lines 47 and 48 . . . . .                                                                          | 49  |  |  |
| 50 | Inventory of livestock, produce, grains, and other products at end of year . . . . .                   | 50  |  |  |
| 51 | Cost of livestock, produce, grains, and other products sold. Subtract line 50 from line 49 * . . . . . | 51  |  |  |
| 52 | Gross income. Subtract line 51 from line 46. Enter here and on Part I, line 12 . . . . . ▶             | 52  |  |  |

\* If you use the unit-livestock-price method or the farm-price method of valuing inventory and the amount on line 50 is larger than the amount on line 49, subtract line 49 from line 50. Enter the result on line 51 and add lines 46 and 51. Enter the total on line 52.

Principal Agricultural Activity Codes

Select one of the following codes and write the 4 digit number on line A on page 1 of this schedule. (Note: If your principal source of income is from providing agricultural services such as soil preparation, veterinary, farm labor, horticultural, or management for a fee or on a contract basis, you should file Schedule C (Form 1040), Profit or (Loss) From Business or Profession.)

- 0120 Field crop, including grains and nongrains such as cotton, peanuts, feed corn, wheat, tobacco, Irish potatoes, etc.
- 0160 Vegetables and melons, garden-type vegetables and melons, such as sweet corn, tomatoes, squash, etc.
- 0170 Fruit and tree nuts, including grapes, berries, olives, etc.

- 0180 Horticultural specialty, including the growing of ornamental floriculture and nursery products such as plants, shrubbery, bulbs, flowers, sod, etc.
- 0211 Beefcattle feedlots
- 0212 Beefcattle, except feedlots
- 0215 Hogs, sheep, and goats
- 0240 Dairy
- 0250 Poultry and eggs, including chickens, ducks, pigeons, quail, etc.
- 0260 General livestock, not specializing in any one livestock category
- 0270 Animal specialty, including fur bearing animals, pets, fish, horses, etc.
- 0300 Agricultural production, not specified